GAHC010233402025

2026:GAU-AS:16168

THE GAUHATI HIGH COURT
(HIGH COURT OF ASSAM, NAGALAND, MIZORAM AND ARUNACHAL PRADESH)

Case No. : WP(C)/6663/2025

SALEEM
SON OF TOUFIK, RESIDENT OF ATARIYA SARDAR NAGAR, MORADABAD, UTTAR PRADESH- 244926.

VERSUS

THE UNION OF INDIA AND 4 ORS
REPRESENTED BY THE SPECIAL SECRETARY TO THE GOVT. OF INDIA, DEPARTMENT OF REVENUE, MINISTRY OF FINANCE, NORTH BLOCK, NEW DELHI- 110001.

2:THE CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS (CBIC)
REPRESENTED BY ITS CHAIRMAN
CBIC
MINISTRY OF FINANCE
NORTH BLOCK
NEW DELHI-110001.

3:THE CHIEF COMMISSIONER
GOODS AND SERVICES TAX AND CUSTOMS
GUWAHATI ZONE
GST BHAWAN
5TH FLOOR
KEDAR ROAD
MACHKHOWA
GUWAHATI-781001.

4:THE DISTRICT COMMISSIONER
CUSTOMS
GUWAHATI
CUSTOMS DIVISION
GUWAHATI.

5:THE INSPECTOR
ANTI SMUGGLING UNIT
CUSTOMS DIVISION
GUWAHATI
ASSA

Advocate for the Petitioner : MR. Y S MANNAN, MR. C K NATH,MS R BEGAM

Advocate for the Respondent : DY.S.G.I., MRS. A GAYAN(C.G.C),SC, CUSTOMS

BEFORE
HONOURABLE MR. JUSTICE ARUN DEV CHOUDHURY

ORDER

Date : 04.11.2026

1. Heard Mr. YS Mannan, learned counsel for the petitioner. Also heard Mr. SC Keyal, learned standing counsel, Customs.

2. By preferring the present application, the petitioner has prayed for a direction to the respondent Customs Department, to return the vehicle bearing registration No. RJ-14-GJ-3577 to the petitioner.

3. The brief facts leading to the present litigation is to the effect that the aforesaid vehicle was intercepted by Anti-Smuggling Unit of Customs Division, Guwahati, for allegedly carrying 114 cartons of foreign made cigarettes in a concealed cabin of the vehicle. The goods were seized on 25.11.2024 under Section 110 of the Customs Act, 1961.

4. The present writ petition is primarily founded on the ground that no notice was issued to the owner of the vehicle within 6

months in terms of Section 110(2) of the Customs Act, 1962 and therefore, the Customs authorities could not have detained the custody of the vehicle in terms of Clause (a) of Section 124 of the Act.

5. It is stated that, in the meantime, the petitioner has also filed an application before the competent authority under Section 110A for interim custody of the vehicle.

6. The respondent, Customs Department has also filed an affidavit, inter alia, bringing on record two significant facts. Firstly, that the period of 6 months was duly extended prior to its expiry, and on 13.05.2025. The other important fact is that the application filed by the petitioner for interim custody could not be decided for the reason of mismatch of address in the registration document of the vehicle.

7. It is also brought on record that in the meantime, a notice has been issued to the petitioner as regards the confiscation proceedings on 17.11.2025. However, it is contended by the petitioner that they have not yet received such notice and that they could learn about the initiation of such proceeding only when the affidavit was filed.

8. The aforesaid backdrop, Mr. Mannan, learned counsel for the petitioner, fairly submits that the petitioner may be allowed to contest the confiscation proceeding, to which the learned Standing Counsel for the Customs Department has no objection.

9. As regards the discrepancy in records of the vehicle as

recorded hereinabove, Mr. Mannan, learned counsel for the petitioner submits that that the petitioner shall also satisfy the authority in this regard, and, therefore, a direction may be issued to the adjudicating authority to conclude the proceedings for the interim custody under Section 110A of the Customs Act.

Mr. Keyal, learned Standing Counsel, Customs Department has also no objection to such prayer.

10. In view of the aforesaid consensus and the facts of the case, the present writ petition stands disposed of with the following directions:

I. The petitioner, if so desires, may appear before the competent Customs authorities to contest the confiscation proceeding and the notice dated 17.11.2025, by availing the legal procedure prescribed in this regard. In that event, the petitioner shall appear before the adjudicating authority on 07.12.2026 and in the event of filing of necessary reply, the adjudicating authority shall proceed in accordance with law.

II. So far relating to the pending application for interim custody under Section 110A of the Customs Act, the petitioner may participate in the proceeding and may disclose his stand before the adjudicating authority, and the adjudicating authority, shall thereafter decide the matter of interim custody of the vehicle in accordance with law.

III. This disposes the writ petition

JUDGE

Comparing Assistant